

**SULIT**



**BAHAGIAN PEPERIKSAAN DAN PENILAIAN  
JABATAN PENDIDIKAN POLITEKNIK  
KEMENTERIAN PENDIDIKAN TINGGI**

**JABATAN PERDAGANGAN**

**PEPERIKSAAN AKHIR**

**SESI DISEMBER 2017**

**DPA1013 : FUNDAMENTALS OF ACCOUNTING**

**TARIKH : 04 APRIL 2018**

**MASA : 11.15 PAGI - 1.15 TENGAHARI (2 JAM)**

---

Kertas ini mengandungi **DUA PULUH (20)** halaman bercetak.

Bahagian A: Objektif (15 soalan)

Bahagian B: Struktur (3 soalan)

Dokumen sokongan yang disertakan : Tiada

---

**JANGAN BUKA KERTAS SOALAN INI SEHINGGA DIARAHKAN**

(CLO yang tertera hanya sebagai rujukan)

**SULIT**

**SECTION A : 15 MARKS**  
**BAHAGIAN A : 15 MARKAH**

**INSTRUCTION:**

This section consists of **FIFTEEN (15)** objective questions. Mark your answers in the OMR form provided.

**ARAHAN :**

*Bahagian ini mengandungi LIMA BELAS (15) soalan objektif. Tandakan jawapan anda di dalam borang OMR yang disediakan.*

CLO1  
C1

1. Which of the following is the best explanation for the definition of accounting?  
*Manakah antara berikut memberikan penerangan yang terbaik bagi menerangkan definisi perakaunan?*
- A. The process of classifying, recording and summarizing business transactions.  
*Proses mengelaskan, merekodkan dan meringkaskan urus niaga perniagaan.*
- B. The process of classifying, recording and summarizing business transactions in monetary units and interpreting the business financial data in order to assist the stakeholders in decision making.  
*Proses mengelaskan, merekodkan dan meringkaskan transaksi perniagaan dalam unit-unit kewangan dan mentafsir data kewangan perniagaan untuk membantu pihak yang berkepentingan dalam membuat keputusan.*
- C. The process recording economic events into business operations to be used by accounting users.  
*Proses merekodkan aktiviti ekonomi ke dalam operasi perniagaan untuk digunakan oleh pengguna perakaunan.*
- D. The process that provides a picture of the financial position of a company or business and guidelines in selecting an accounting method used so that the assets and net income are not overstated.  
*Proses yang menyediakan gambaran kedudukan kewangan sesebuah syarikat atau perniagaan dan garis panduan dalam memilih kaedah perakaunan yang digunakan supaya aset-aset dan pendapatan bersih tidak terlebih nyata.*

CLO1  
C1

2. Which of the following is **NOT** A basic step in the accounting cycle?  
*Yang manakah di antara berikut BUKAN langkah asas dalam kitaran perakaunan?*
- A. The information or transactions are recorded into a suitable Book of First Entry or Journal.  
*Maklumat atau urus niaga direkodkan ke dalam buku catatan pertama yang sesuai atau jurnal.*

CLO1  
C1

- B. Journal entries are posted to the correct accounts in the ledger book.  
*Catatan jurnal diposkan ke dalam akaun yang betul dalam buku Lejar*
- C. Financial statements are prepared to check the accuracy of the account entries in ledger book.  
*Penyata kewangan ini disediakan untuk menyemak ketepatan catatan akaun dalam buku Lejar*
- D. Financial reports are prepared based on analysis and interpretations from the Financial Statements.  
*Laporan kewangan telah disediakan berdasarkan analisis dan tafsiran dari penyata kewangan.*
3. Which one of the following is **NOT** the role of an accountant?  
*Yang mana satu yang berikut **BUKAN** peranan seorang akauntan?*
- A. Designing and controlling systems of records, auditing books, and preparing financial statements.  
*Merekabentuk dan mengawal sistem rekod, pengauditan buku-buku dan penyediaan penyata kewangan.*
- B. Give marketing advice and prepare monthly sales report to the management.  
*Memberi nasihat pemasaran dan menyediakan laporan jualan bulanan kepada pengurusan.*
- C. Serve as information providers to many institutions.  
*Berfungsi sebagai penyedia maklumat kepada institusi-institusi.*
- D. Influence the decision making within a company and settle the problems in financial statements.  
*Mempengaruhi dalam membuat keputusan dalam sesebuah syarikat dan menyelesaikan masalah dalam penyata kewangan.*

CLO1  
C1

4. Which of the statements below is **TRUE** about the usage of accounting information?  
*Yang manakah di antara kenyataan di bawah adalah **BENAR** tentang penggunaan maklumat perakaunan?*
- i. Provide a picture of the financial position of a company or business.  
*Menyediakan gambaran kedudukan kewangan syarikat atau perniagaan.*
- ii. To identify the financial position of an organization.  
*Untuk mengenalpasti kedudukan kewangan organisasi.*
- iii. Transactions that are recorded are not easily referred in the future.  
*Urus niaga yang akan direkodkan tidak mudah dirujuk pada masa hadapan.*

iv. Financial statements may provide the transactions of a business.  
*Penyata kewangan menyediakan transaksi urus niaga perniagaan.*

- A. i, ii and iii
- B. i and iv
- C. i and ii
- D. iii and iv

CLO1  
C1

5. What is the usage of the debit note?  
*Apakah kegunaan nota debit?*

- A. It is used to inform the buyer that his or her account has been credited with the stated amount and usually issued when the sales price is overstated.  
*Ia digunakan untuk memberitahu pembeli bahawa akaunnya telah dikreditkan dengan jumlah yang dinyatakan dan biasanya dikeluarkan apabila harga jualan terlebih nyata.*
- B. It is used to inform the buyer that his or her account has been debited with the stated amount and usually issued when the sales price is understated.  
*Ia digunakan untuk memberitahu pembeli bahawa akaunnya telah didebitkan dengan jumlah yang dinyatakan dan biasanya dikeluarkan apabila harga jualan terkurang nyata.*
- C. It is used when a payment has been made but a receipt is not given by the receiver or seller.  
*Ia digunakan apabila bayaran telah dibuat tetapi resit tidak diberi oleh penerima atau penjual.*
- D. Evidence that a payment has been made by cheque and used as a notice when there is an increase in capital.  
*Bukti bahawa bayaran telah dibuat melalui cek dan digunakan sebagai notis apabila terdapat pertambahan modal.*

6. Which of the following is NOT Book of Prime Entry?  
*Manakah antara berikut BUKAN buku catatan pertama?*

- A. Purchase Journal  
*Jurnal Belian*
- B. Sales Journal  
*Jurnal Jualan*
- C. Ledger  
*Lejar*

D. Cash Book  
*Buku Tunai*

CLO1  
C1

7. Credit notes issued by the sellers will be recorded in \_\_\_\_\_.  
*Nota kredit yang dikeluarkan oleh para penjual akan direkodkan dalam \_\_\_\_\_.*

- A. Sales account  
*Akaun Jualan*
- B. Purchase return journal  
*Jurnal Pulangan Belian*
- C. Sales return journal  
*Jualan Pulangan Jualan*
- D. Purchase return account  
*Akaun Pulangan Belian*

CLO1  
C1

8. Which one of the following documents involved in credit sales?  
*Yang mana satu daripada dokumen-dokumen berikut yang terlibat dalam jualan kredit?*

- A. Invoice  
*Invois*
- B. Credit Note  
*Nota kredit*
- C. Cheque Butt  
*Keratan cek*
- D. Receipt  
*Resit*

CLO1  
C1

9. An account that normally have a credit balance is:  
*Akaun yang mempunyai baki kredit biasanya adalah:*

- A. Asset  
*Aset*
- B. Expenses  
*Belanja*
- C. Liability  
*Liabiliti*
- D. Cash  
*Tunai*

CLO1  
C1

10. "An old computer was sold to Sani Computer by cheque on 20th May 2016". What is the accounting entry to record this transaction?  
*"Sebuah komputer lama telah dijual kepada Sani Komputer menggunakan cek pada 20 Mei 2016". Apakah catatan perakaunan untuk merekod transaksi ini?*
- A. Debit Sani Computer; Credit office equipment  
*Debit Sani Komputer; Kredit peralatan pejabat*
  - B. Debit office equipment; Credit Sani Computer  
*Debit peralatan pejabat; Kredit Sani Komputer*
  - C. Debit bank; Credit office equipment  
*Debit bank; Kredit peralatan pejabat*
  - D. Debit office equipment; Credit bank  
*Debit peralatan pejabat; Kredit bank*

CLO1  
C1

11. Show the effect on asset, liability and owner equity for the following business transaction:

**Purchase of furniture by cash**

*Tunjukkan kesan ke atas aset, liabiliti dan pemilik ekuiti bagi urus niaga perniagaan berikut:*

**Pembelian perabot secara tunai**

- A. Increase in asset, decrease in liability, and increase in owner equity.  
*Peningkatan dalam aset, pengurangan liabiliti dan peningkatan ekuiti pemilik.*
- B. Increase in asset, decrease in asset, no changes in liability, and no changes in owner equity.  
*Pertambahan aset, pengurangan aset, tiada perubahan dalam liabiliti, dan tiada perubahan dalam ekuiti pemilik.*
- C. Decrease in asset, decrease in liability, and decrease in owner equity.  
*Pengurangan dalam aset, pengurangan liabiliti dan pengurangan dalam ekuiti pemilik.*
- D. Decrease in asset, increase in liability, and no changes in owner equity.  
*Pengurangan dalam aset, pertambahan liabiliti dan perubahan dalam ekuiti pemilik.*

CLO1  
C1

12. The following transaction have an effect on capital **EXCEPT**?  
*Transaksi berikut mempunyai kesan ke atas modal **KECUALI**?*

- A. A loss made by the business  
*Kerugian yang berlaku dalam perniagaan*
- B. A profit made by the business  
*Keuntungan yang diperolehi dalam perniagaan*
- C. A lorry bought by the business  
*Lori yang dibeli oleh perniagaan*
- D. A withdrawal of cash by the owner from the business  
*Pemilik mengeluarkan tunai dari perniagaan*

CLO1  
C1

13. Which of the following can be considered as current assets in the financial statements?

*Yang manakah di antara berikut boleh dipertimbangkan sebagai aset semasa dalam penyata kewangan?*

- i. Office furniture / *Perabot pejabat*
- ii. Debtors / *Penghutang*
- iii. Office equipments / *Peralatan pejabat*
- iv. Bank (overdraft) / *Bank (overdraf)*
- v. Inventories / *Inventori*

- A. i and iv
- B. ii and iii
- C. ii and v
- D. iii and v

CLO1  
C1

14. The following information is extracted from Sufi Trading.  
*Maklumat berikut dipetik daripada Sufi Trading.*

Sales / <i>Jualan</i>	RM70,000
Purchases / <i>Belian</i>	RM52,000
Opening Stock / <i>Stok Permulaan</i>	RM17,000
Sales Return / <i>Pulangan Jualan</i>	RM400
Ending stock / <i>Stok akhir</i>	RM7,000

Calculate the value of cost of goods sold.  
*Kirakan nilai kos barang dijual.*

- A. RM8,000
- B. RM42,000
- C. RM62,000
- D. RM80,000

CLO1  
C1

15. The following information was taken from Mary May Account for year 2016:  
*Maklumat berikut diambil dari akaun Mary May bagi tahun 2016:*

Debtor / <i>Penghutang</i>	RM5,400
Bad debt / <i>Hutang lapuk</i>	RM1,200

On 31 December 2016, the following information is not yet recorded:  
*Pada 31 Disember 2016, maklumat berikut belum direkodkan:*

- i) Bad debt of RM 200 must be written off  
*Hutang lapuk RM 200 mesti dihapuskan*
- ii) Provision for doubtful debt is 5 % of debtors  
*Peruntukan untuk hutang ragu adalah 5% daripada penghutang*

From the above situation, determine the value of provision for doubtful debt?  
*Daripada situasi di atas, tentukan nilai peruntukan hutang ragu?*

- A. RM 200
- B. RM 240
- C. RM 260
- D. RM 270



**SECTION B : 85 MARKS****BAHAGIAN B : 85 MARKAH****INSTRUCTION:**

This section consists of **THREE (3)** structured questions. Answer **ALL** questions.

**ARAHAN:**

*Bahagian ini mengandungi TIGA (3) soalan berstruktur. Jawab SEMUA soalan.*

**QUESTION 1**

- a) Sooka Hartie Bazaar is a retail business owned by Amelia. The business record of the company as at 31 May 2016 showed following balances:

Cash in hand	RM 4,800
Cash at bank	RM45,000
Accounts receivable	RM 9,700
Accounts payable	RM 7,800
Capital	RM51,700

The following business activities occurs in the month of June 2016:

June 3	Bought goods on credit from Ashril Supplier worth RM22,500.
6	Cash sales RM8,000.
9	Paid advertising expenses RM1,500 by cheque.
15	Credit sales to Afzan RM15,000.
19	Cash purchases of RM8,000 was paid by cheque.
22	Bought good on credit RM5,600 from Syukri Trading.
23	Paid by cheque RM9,000 to Ashril Supplier.
27	Paid salary by cash RM2,600.
30	Received cheque RM32,000 from Rama Enterprise due to goods sold.

CLO2  
C2

You are required to demonstrate the above transactions in:

- i. Three columns cash book [10 marks]  
 ii. Appropriate special journals [5 marks]

b) On 31 August 2016, the business records of Che Kuntum shows the following balances:

Cash in hand	RM7,500
Fixture and fittings	RM9,500
Capital	RM17,000

The followings are the business transactions that occur in September 2016:

Sept 2	Purchased goods on credit worth RM1,920 from Sarah
5	Paid transport expenses of RM120 by cash
8	Sold goods by credit to Rainbow Enterprise RM1,500, and Kenny RM900
12	Bought goods cash worth RM1,000 from Zahra Enterprise.
16	Received credit note from Sarah RM150 for goods returned
19	Paid Sarah in full by cash
21	Che Kuntum withdrew cash from business cash till RM250 for her own use.
23	Received cash from Kenny RM450.
25	Sold goods RM4,500 for cash.
28	Paid salary to the shop assistant by cash RM600.

CLO2  
C3

You are required to record all the transactions into appropriate ledger without balancing off the accounts.

[15 marks]

**SOALAN 1**

- a) *Sooka Hartie Bazaar* merupakan perniagaan runcit yang dimiliki oleh *Amelia*. Kedudukan kewangan pada 31 Mei 2016 adalah seperti berikut:

<i>Tunai di tangan</i>	<i>RM 4,800</i>
<i>Tunai di bank</i>	<i>RM45,000</i>
<i>Penghutang</i>	<i>RM 9,700</i>
<i>Pemiutang</i>	<i>RM 7,800</i>
<i>Modal</i>	<i>RM51,700</i>

Urusniaga perniagaan berikut berlaku pada sepanjang bulan Jun 2016:

<i>Jun 3</i>	<i>Belian barang niaga secara kredit dari Pembekal Ashril bernilai RM22,500.</i>
<i>6</i>	<i>Jualan tunai RM8,000.</i>
<i>9</i>	<i>Membayar belanja pengiklanan RM1,500 menggunakan cek.</i>
<i>15</i>	<i>Jualan kredit kepada Afzan, RM15,000.</i>
<i>19</i>	<i>Belian tunai RM8,000, bayar menggunakan cek.</i>
<i>22</i>	<i>Belian barang niaga secara kredit RM5,600 dari Syukri Trading.</i>
<i>23</i>	<i>Bayar menggunakan cek RM9,000 kepada Pembekal Ashril.</i>
<i>27</i>	<i>Bayar gaji secara tunai RM2,600.</i>
<i>30</i>	<i>Menerima cek RM32,000 daripada Rama Enterprise bagi jualan barang</i>

CLO2  
C2

Anda dikehendaki menunjukkan urusniaga di atas dalam:

- i. *Buku tunai tiga lajur* [10 markah]
- ii. *Jurnal khas yang sesuai* [5 markah]

b) Pada 31 Ogos 2016, rekod perniagaan Che Kuntum menunjukkan baki berikut:

Tunai di tangan	RM7,500
Lengkapan dan lekapan	RM9,500
Modal	RM17,000

Berikut adalah urusanniaga perniagaan beliau pada September 2016.

Sept 2	Membeli barang niaga secara kredit bernilai RM1,920 dari Sarah
5	Membayar belanja pengangkutan RM120 secara tunai
8	Jualan barang niaga secara kredit kepada Rainbow Enterprise RM1,500 dan Kenny RM900
12	Belian barang niaga secara tunai bernilai RM1,000 dari Zahra Enterprise.
16	Menerima nota kredit RM150 daripada Sarah bagi pemulangan barang
19	Membayar tunai kepada Sarah secara penuh
21	Che Kuntum mengeluarkan tunai daripada simpanan tunai perniagaan RM250 bagi kegunaan peribadi.
23	Menerima bayaran secara tunai dari Kenny RM450.
25	Jualan tunai barang niaga bernilai RM4,500
28	Bayaran gaji kepada pembantu kedai secara tunai, RM600.

CLO2  
C3

Anda dikehendaki merekodkan semua urusanniaga ke dalam lejar yang sesuai tanpa mengimbangkan akaun.

[15 markah]

## QUESTION 2

a) Below are the account balances from the books of Syafi Trading on 30th June 2015.

Name of Account	RM
Cash in hand	1,621
Cash at bank	24,284
Purchases	246,000
Capital	100,500
Maintenance and petrol	2,500
Fixed deposit in RHB Bank	50,500
Accounts receivable	37,325
Accounts payable	29,530
Rent revenue	13,500
Office equipment	9,300
Loan from MBSB	56,500
Duties on purchases	3,770
Insurance paid	2,000
Salaries and wages	23,700
Drawings	5,500
Carriage inwards	5,052
Carriage outwards	2,807
Interest on loan	4,820
Interest on fixed deposit	4,085
Water and electricity	2,020
Building	99,300
Sales	316,384

CLO2  
C1

You are required to prepare the trial balance of Syafi Trading as at 30 June 2015.

[22 marks]

CLO2  
C2

b) Identify the position of following accounts in trial balance.

Account	Debit /Credit
<i>Example: Loan</i>	<i>Credit</i>
Investment	
Mortgage	
Goodwill	
Shares	
Bad debt recovery	
Bank (overdraft)	

[3 marks]

## SOALAN 2

a) Baki-baki akaun untuk Syafi Trading pada 30 Jun 2015 adalah seperti dibawah.

<i>Nama Akaun</i>	<i>RM</i>
<i>Tunai di tangan</i>	<i>1,621</i>
<i>Tunai di bank</i>	<i>24,284</i>
<i>Belian</i>	<i>246,000</i>
<i>Modal</i>	<i>100,500</i>
<i>Penyelenggaraan dan petrol</i>	<i>2,500</i>
<i>Deposit tetap di Bank RHB</i>	<i>50,500</i>
<i>Akaun belum diterima</i>	<i>37,325</i>
<i>Akaun belum bayar</i>	<i>29,530</i>
<i>Hasil sewa</i>	<i>13,500</i>
<i>Peralatan pejabat</i>	<i>9,300</i>
<i>Pinjaman dari MBSB</i>	<i>56,500</i>
<i>Duti atas belian</i>	<i>3,770</i>
<i>Insurans dibayar</i>	<i>2,000</i>
<i>Gaji dan upah</i>	<i>23,700</i>
<i>Ambilan</i>	<i>5,500</i>
<i>Angkutan masuk</i>	<i>5,052</i>
<i>Angkutan keluar</i>	<i>2,807</i>
<i>Faedah pinjaman</i>	<i>4,820</i>
<i>Faedah simpanan tetap</i>	<i>4,085</i>
<i>Air dan elektrik</i>	<i>2,020</i>
<i>Bangunan</i>	<i>99,300</i>
<i>Jualan</i>	<i>316,384</i>

Anda dikehendaki menunjukkan Imbangan Duga untuk Syafi Trading pada 30 Jun 2015.

[22 markah]

CLO2  
C1

CLO2  
C2

b) Kenalpasti kedudukan akaun-akaun berikut di dalamimbangan duga.

<i>Akaun</i>	<i>Debit /Kredit</i>
<i>Contoh: Pinjaman</i>	<i>Kredit</i>
<i>Pelaburan</i>	
<i>Gadaian</i>	
<i>Muhibbah</i>	
<i>Saham</i>	
<i>Hutang lapuk pulih</i>	
<i>Bank (overdraj)</i>	

[3 markah]



**QUESTION 3**

The following Trial Balance was extracted from the books of Aishwarya Enterprise. Its financial year ends on 31 December every year.

**AISHWARYA ENTERPRISE**  
**Trial Balance as at 31 December 2016**

	Debit (RM)	Credit (RM)
Capital		100,000
Opening inventory, 1 January 2016	35,000	
Purchases	75,000	
Sales		198,000
Returns	2,500	2,800
Accounts receivable	75,000	
Accounts payable		62,900
Rates and taxes	4,200	
Commission	5,300	
Discounts	3,300	4,500
Insurance	4,600	
Land and building	90,000	
Patent	60,000	
General expenses	3,300	
Interest on investment		6,000
Provision for doubtful debts		2,500
Rentals	5,000	4,000
Cash in hand	3,000	
Cash at bank	50,000	
Wages and salaries	13,000	
Insurance on purchase	1,000	
Freights inwards	500	
Loan from Leong Hong Bank		50,000

Additional information:

- i) Closing inventory on 31 December 2016 was RM8,000.
- ii) Accrued commission was RM250.
- iii) One of debtors was declared bankrupt and his debt of RM2,500 will be written off.
- iv) The provision for doubtful debts is to be adjusted at 2% on accounts receivable.
- v) Unearned rental revenue was RM850.
- vi) Insurance RM700 was paid in advance.

You are required to:

CLO3  
C2

- a) Compute net profit or net loss of Aishwarya Enterprise by preparing Statement of Comprehensive Income for the year ended 31 December 2016.

[15 marks]

CLO3  
C3

- b) Illustrate the Statement of Financial Position as at 31 December 2016.

[15 marks]

**SOALAN 3**

*Imbangan Duga di bawah diambil dari buku rekod Aishwarya Enterprise. Tahun perakaunan berakhir pada 31 Disember setiap tahun.*

**AISHWARYA ENTERPRISE****Imbangan Duga pada 31 Disember 2016**

	Debit (RM)	Kredit (RM)
<i>Modal</i>		100,000
<i>Inventori awal, 1 Januari 2016</i>	35,000	
<i>Belian</i>	75,000	
<i>Jualan</i>		198,000
<i>Pulangan</i>	2,500	2,800
<i>Akaun belum terima</i>	75,000	
<i>Akaun belum bayar</i>		62,900
<i>Kadar dan cukai</i>	4,200	
<i>Komisen</i>	5,300	
<i>Diskaun</i>	3,300	4,500
<i>Insuran</i>	4,600	
<i>Tanah dan bangunan</i>	90,000	
<i>Paten</i>	60,000	
<i>Belanja am</i>	3,300	
<i>Faedah atas pelaburan</i>		6,000
<i>Peruntukan hutang ragu</i>		2,500
<i>Sewa</i>	5,000	4,000
<i>Tunai di tangan</i>	3,000	
<i>Cash at bank</i>	50,000	
<i>Upah dan gaji</i>	13,000	
<i>Insuran atas belian</i>	1,000	
<i>Angkutan masuk</i>	500	
<i>Pinjaman dari Bank Leong Hong</i>		50,000

Maklumat tambahan:

- i) Inventori akhir pada 31 Disember 2016 adalah RM8,000.
- ii) Komisen terakru sebanyak RM250.
- iii) Salah seorang penghutang telah diisytiharkan muflis dan hutangnya berjumlah RM2,500 akan dihapuskirakan.
- iv) Peruntukan hutang ragu diselaraskan pada kadar 2% ke atas akaun belum terima.
- v) Pendapatan sewa belum diperolehi adalah RM850.
- vi) Insuran RM700 adalah prabayar.

Anda dikehendaki untuk:

CLO3  
C2

- a) Menghitung untung bersih Aishwarya Enterprise dengan menyediakan Penyata Pendapatan Komprehensif bagi tahun berakhir 31 Disember 2016.

[15 markah]

CLO3  
C3

- b) Mengilustrasikan Penyata Kedudukan Kewangan pada 31 Disember 2016.

[15 markah]

**SOALAN TAMAT**